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Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

Claims 1 - 11 (Canceled)

12. (New) An inorganic boranophosphate salt of the general formula 2:

wherein M is a counterion.

- 13. (New) An inorganic boranophosphate salt according to claim 12 wherein the counterion M is ammonium (NH_4^+) or an inorganic cation derived from an alkali, alkaline earth or transition metal.
- 14. (New) The inorganic boranophosphate salt according to claim 13 wherein the counterion M is Na^+ , K^+ , Li^+ , Ca^{++} , Mg^{++} , Ni^{++} , Cu^{++} , Fe^{++} , Fe^{+++} , Co^{++} , Zn^{++} , Pd^{++} , or Ag^+ .
- 15. New) An inorganic boranophosphate salt according to claim 12 wherein the counterion M is an organic cation derived from an amine of the formula R_3NH^+ , wherein R is C_1-C_{18} , alkyl, phenyl,

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heteroaryl or two of the Rs together with the nitrogen atom to which they are attached form a 3-7 membered ring optionally containing a further heteroatom selected from the group consisting of N, S and O.

- 16. (New) The inorganic boranophosphate salt according to claim 15 wherein each R is C_1 - C_6 , alkyl, optionally ethyl, propyl or butyl.
- 17. (New) The inorganic boranophosphate salt according to claim 12 selected from the group consisting of ammonium boranophosphate, triethylammonium boranophosphate, and tributylammonium boranophosphate.
- 18. (New) A method for the preparation of an inorganic boranophosphate salt according to claim 12, comprising reacting tris(trimethylsilyl)-phosphite with borane-dimethylsulfide complex of the formula BH₃·SMe₂, in dry acetonitrile under inert gas, and treating the formed intermediate with the suitable base MOH in water or methanol, thus obtaining the desired salt.
- 19. (New) The method according to claim 18, wherein said base is methanolic ammonia or an aqueous NH_4OH solution, thus resulting in the ammonium salt, wherein M is NH_4^+ .

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20. (New) The method according to claim 18, wherein said base is tributylamine, Bu_3N , in methanol, thus resulting in the tributylammonium salt, wherein M is Bu_3NH^+ .

21. (New) The method according to claim 18, comprising treating the intermediate with triethylammonium bicarbonate buffer, thus resulting in the $\rm Et_3NH^+$ salt.